

## Exhibit 2

**DECLARATION OF MICHAEL MATAS**

I, Michael Matas, hereby declare under penalty of perjury the following to be true and accurate as to the effort and process undertaken for purposes of responding to the January 4, 2022 Court Order.

1. I am the Budget/Finance Director for Lake County, Ohio.
2. As a result of my position and duties, I am familiar with the accounting practices of Lake County.
3. Lake County does not track or record expenditures in a manner that allows them to be identified as related to the abatement elements as described by Dr. Caleb Alexander in his April 14, 2021 report.
4. Lake County does not track expenditures in a manner that allows them to be identified as specifically related to efforts to abate the opioid epidemic as it is not in accordance with general accounting principles.
5. As a result of how expenditures are recorded, Lake County is unable to line up past expenditures on each category of abatement as described in Dr. Alexander's abatement plan.
6. I have provided the total expenditure directly from our Munis Accounting System by department or agency for Fiscal Year 2020 and Fiscal Year 2021 for use by our counsel in our submissions to the court.
7. The amounts represented in Lake County's submissions on February 1 and February 11 are true and accurate in terms of the amount of expenditure by department for Fiscal Year 2020 and Fiscal Year 2021.

Dated: February 25, 2022

  
\_\_\_\_\_  
Michael Matas